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IN THE CLAIMS:

Please amend the claims as follows:

Claim 1 (Currently Amended): A liquid crystal display, comprising:
first and second substrates;
a liquid crystal layer between the first and second substrates, wherein the liquid crystal layer has a twist angle in a range of 1 to 89 degrees; and
an optical plate between the liquid crystal layer and the second substrate, wherein the optical plate has an optical axis horizontal to the first and second substrates;
a pixel electrode on the first substrate;
a first alignment layer on the pixel electrode;
a common electrode on the optical plate; and
a second alignment layer on the common electrode.

Claim 2 (Canceled).

Claim 3 (Currently Amended): The device of claim 1 or 2, further comprising a slit in the common electrode.

Claim 4 (Original): The device of claim 3, wherein the alignment layer forms at least two domains by the slit.

Claim 5 (Original): The device of claim 4, wherein each domain has different alignment directions.

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Claim 6 (Original): The device of claim 1, further comprising:
a gate line and a data line on the first substrate;
and
a switching device at an intersection between the gate and data lines.

Claim 7 (Original): The device of claim 6, wherein the switching device includes a thin film transistor.

Claim 8 (Original): The device of claim 1, further comprising a wide viewing angle film on either the first substrate or the second substrate.

Claim 9 (Currently Amended): A method of fabricating a liquid crystal display having first and second substrates, the method comprising:

forming a liquid crystal layer between the first and second substrates, wherein the liquid crystal layer has a twist angle in a range of 1 to 89 degrees; and

forming an optical plate between the liquid crystal layer and the second substrate, wherein the optical plate has an optical axis horizontal to the first and second substrates;

forming a pixel electrode on the first substrate;

forming a first alignment layer on the pixel electrode;

forming a common electrode on the optical plate; and

forming a second alignment layer on the common electrode.

Claim 10 (Canceled).

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PAGE 12/16 * RCVD AT 4/8/2004 7:00:13 PM [Eastern Daylight Time] * SVR:USPTO-EFXRF-3/25 * DNIS:2732288 * CSID: * DURATION (mm:ss):06-10

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Claim 11 (Currently Amended): The method of claim 9-10, further comprising the step of forming a slit in the common electrode.

Claim 12 (Original): The method of claim 11, wherein the alignment layer forms at least two domains by the slit.

Claim 13 (Original): The method of claim 12, wherein each domain has different alignment directions.

Claim 14 (Original): The method of claim 13, wherein the different alignment directions are formed by a rubbing method.

Claim 15 (Original): The method of claim 13, wherein the different alignment directions are formed by a photo-alignment method.

Claim 16 (Original): The method of claim 9, further comprising the steps of: forming a gate line and a data line on the first substrate; and forming a switching device at an intersection between the gate and data lines.

Claim 17 (Original): The method of claim 16, wherein the switching device includes a thin film transistor.

Claim 18 (Original): The method of claim 9, further comprising the step of forming a wide viewing angle film on either the first substrate or the second substrate.

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